

EXHIBIT 20

MILWAUKEE SOLVAY COKE COMPANY

Exhibit No. 83

Acquisition of Coke Company by American Light & Traction Company
and additional investments by A. L. & T. Co., and M. G. L. Co.

Coke Company was acquired by American Light & Traction Company July 26, 1928
at a cost of \$7,654,400.00.

Investments by American Light & Traction Company.

Gas Producer Plant

Producer Plant		\$781,277.
Reconstructing Hose House, Yard Tracks, Underground Pipe, Sewers, etc.		22,254.
Auxiliary Piping, Wiring, Sewers, Tracks and Roadway for Producer Plant		17,361.
Gas Exhauster with Accessory Foundation, Piping, etc.		27,979.
Six second hand Railroad Cars		6,197.
		<u>\$855,068.</u>

Investment by Milwaukee Gas Light Company.

Liquefied Petroleum Gas Plant

Construction Cost Years 1942 to 1949		\$150,519.86
Dismantling Cost	\$4,320.32	
Less Salvage Year 1947	<u>2,599.51</u>	<u>1,720.81</u>
Total Cost		\$152,240.67
Less Depreciation charged		<u>19,219.77</u>
		\$132,990.90
Less Scrap Value of Fractionating Column not included in American Appraisal Co. appraisal		<u>1,451.00</u>
		\$131,539.90
Residual Value per appraisal by American Appraisal Co.		<u>37,500.00</u>
Payment by Milwaukee Gas Light Co.--February 15, 1951		<u>\$ 94,039.90</u>

In addition to above expenditures approximately \$2,500,000., including twenty
additional ovens, was added to Fixed Capital Account during the period
July 26, 1928 to date.

December 9, 1952